UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK

In re REFCO, INC. SECURITIES LITIGATION

No. 07-MD-1902 (GEL)

Page 1 of 2

This Document Relates to:

MARC S. KIRSCHNER, As Trustee of the Refco Litigation Trust,

Plaintiff,

-VS.-

GRANT THORNTON LLP, MAYER BROWN, ROWE & MAW, LLP, ERNST & YOUNG U.S. LLP, PRICEWATERHOUSECOOPERS LLP, CREDIT SUISSE SECURITIES (USA) LLC (f/k/a CREDIT SUISSE FIRST BOSTON LLC), BANC OF AMERICA SECURITIES LLC, DEUTSCHE BANK SECURITIES INC., PHILLIP R. BENNETT, SANTO C. MAGGIO, ROBERT C. TROSTEN, TONE N. GRANT, REFCO GROUP HOLDINGS, INC., LIBERTY CORNER CAPITAL STRATEGIES, LLC, WILLIAM T. PIGOTT, EMF FINANCIAL PRODUCTS, LLC, EMF CORE FUND, LTD., DELTA FLYER FUND, LLC, ERIC M. FLANAGAN, INGRAM MICRO, INC., CIM VENTURES, INC., BECKENHAM TRADING CO., INC., ANDREW KRIEGER, COAST ASSET MANAGEMENT, LLC (f/k/a COAST ASSET MANAGEMENT LP), CS LAND MANAGEMENT, LLC, and CHRISTOPHER PETITT,

Defendants.

No. 07-cv-11604 (GEL)

NOTICE OF APPEARANCE

PLEASE TAKE NOTICE that James P. Cusick hereby appears in this action as counsel of record on behalf of Defendant PricewaterhouseCoopers LLP.

I certify that I am admitted to practice in this court.

Dated: January 28, 2008

Respectfully submitted,

ORRICK, HERRINGTON & SUTCLIFFE LLP

/s/ James P. Cusick By:

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CERTIFICATE OF SERVICE

I hereby certify that on January 28, 2008, the Notice of Appearance of James

Cusick was served on all parties registered with the court's ECF system, as listed below,

and sent via U.S. Mail to the other parties, as listed below:

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/s/ Kenneth Y. Turnbull

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